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FROM-Merchant & Gould

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S/N To Be Assigned

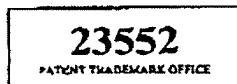
PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant:	Wettstein et al.	Examiner:	TBA
Serial No.:	TBA	Group Art Unit:	TBA
Filed:	On even date herewith.	Docket No.:	14861.0003USWO
Customer No.:	23552	Confirmation No.:	N/A
Title:	Sanding Block		

REVOCATION AND POWER OF ATTORNEY

The undersigned hereby revokes any existing Powers of Attorney, if any, and appoints the attorneys and agents associated with:



as attorneys and/or agents with the full power to represent the applicant in connection with this application.

Please direct all correspondence to Customer No. 23552.

Assignee Names and Addresses:

Brad R. Wettstein &
James Hassler
1158 Hubbard Avenue
Escondido, CA 92027

Signatures of Assignees of Record:

Date: 5/23/2006

By:

Brad R. Wettstein

By:

James Hassler

Date: 5/23/2006